

10-8-4 Special taxes and licenses.

(1) Municipal legislative bodies may:

- (a) subject to Subsection (2), fix the amount, terms, and manner of issuing licenses; and
- (b) consistent with general law, provide the manner and form in which special taxes are levied and collected.

(2)

- (a) Municipal legislative bodies may not discriminate between resident community businesses and nonresident community businesses in establishing license requirements.
- (b) Municipal legislative bodies may not impose motor vehicle delivery license fees on persons or entities who:
 - (i) are licensed as dealers in another municipality; or
 - (ii) do not have a permanent business location in the municipality.

Amended by Chapter 78, 2008 General Session